

The difference between two tax documents, the W4 and Live-In Self-Certification:

If you are a provider that lives with your recipient, you have a choice to fill out a [W4](#) OR a [SOC 2298](#) Self-Certification form.

This decision is up to you, on which one you would like to do. Please research the SOC 2298 Self-certification form. If you elect to mail in the Self-Certification form, it will override any W4 you have mailed in previously, related to your employment with the one recipient listed on the form.

If you do not wish to mail in the SOC 2298, then you need to mail in a W4, to provide the state with your tax information.

- Mail the completed current year W4 to:
 - Placer County – ASOC
 - IHSS Payroll
 - 11512 B Avenue
 - Auburn, CA 95603

OR

- Mail the completed self-certification SOC 2298 form directly to:
 - IHSS-IRS Live-In Self Certification
 - PO Box 1677
 - West Sacramento, CA 95691-6677

If your living situation changes and you are no longer living with your recipient:

- You must file a [SOC 2299](#) to remove the tax exemption.
- You should mail in a current year W4 to the state, to update your tax information.
- If you do not update the state with these forms, you are liable for the tax consequences.
- You must also fill out and return a Change of Address [SOC 840](#) form to the county
- You may also file a SOC 2299 if you wish to remove the tax exemption even if you are still living with your recipient.

Please Note: CDSS and County staff are not tax consultants and cannot assist you with the IRS exclusion or how to file amended tax returns. Please contact the IRS or your Tax Preparer for questions or how to file an amended return for past years. For more information, please visit the IRS website (www.irs.gov).

If you have processing questions, please call Payroll at (530) 889-7135 or email IHSSPayroll@placer.ca.gov. Thank you.

IHSS Payroll